

Exhibit 15

The front fastening panel may be made from any material that has a surface that will adhere to the surface of the closure devices. Such closure devices are well known to the art and may include by way of example and without limitations, mechanical fasteners; adhesive tapes; adhesive tabs; buttons; ties; VELCRO [Velcro]®; hooks; clips; snaps; hook and loop; bottom and loop; interlocking hook; hook and hook type devices. A preferred material for the front fastening panel and one that is readily refastenable to hook closure devices is the material described in the co-pending Stokes U.S. patent application no. 754,419, filed December 16, 1996, which is assigned to Kimberly-Clark, and which is incorporated herein by reference.